

Abstract of the Disclosure

A semiconductor device is provided with a gate formed on an active region of a substrate, with a field oxide formed on the substrate adjacent to the gate. Side walls are formed on the gate. A protective layer such as polysilicon is formed on the field oxide. Also, an insulating layer is formed on the substrate including the gate and side walls, the field oxide and the protective layer. The protective layer prevents overetching of the field oxide.

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